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**SENIOR CITIZENS  
OUTREACH ENTITY, INC.**

**Financial Statements and  
Agreed-Upon Procedures  
As Of and For the Year Ended  
December 31, 2007**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 10/8/08

SENIOR CITIZENS OUTREACH ENTITY, INC.  
(A NONPROFIT ORGANIZATION)

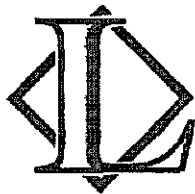
FINANCIAL STATEMENTS AND  
AGREED-UPON PROCEDURES

AS OF AND FOR THE YEAR ENDED  
DECEMBER 31, 2007

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## **Independent Accountants' Review Report**



**LITTLE & ASSOCIATES LLC**  
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA  
CHARLES R. MARCHBANKS, JR., CPA

**INDEPENDENT ACCOUNTANTS' REVIEW REPORT**

To the Board of Directors  
Senior Citizens Outreach Entity, Inc.  
Monroe, Louisiana

We have reviewed the accompanying statement of financial position of Senior Citizens Outreach Entity, Inc. (the "Organization") as of December 31, 2007, and the related statements of activities, functional expenses and cash flows for the year then ended, in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of Senior Citizens Outreach Entity, Inc.

A review consists principally of inquiries of Organization personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principals.

*Little & Associates, LLC*

Monroe, Louisiana  
August 22, 2008

## Financial Statements

SENIOR CITIZENS OUTREACH ENTITY, INC.

STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2007

|                                  |                          |
|----------------------------------|--------------------------|
| <b>Assets</b>                    |                          |
| Cash                             | \$ 143,626               |
| Account Receivable               | 106,480                  |
| Property and Equipment:          |                          |
| Furniture and Equipment          | 21,699                   |
| Automobile                       | 21,287                   |
| Leasehold Improvements           | 51,420                   |
| Total                            | <u>94,406</u>            |
| Less Accumulated Depreciation    | <u>(80,501)</u>          |
| Net Property and Equipment       | <u>13,905</u>            |
| Total Assets                     | \$ <u><u>264,011</u></u> |
| <b>Liabilities</b>               |                          |
| Accounts Payable                 | \$ 2,065                 |
| Payroll Taxes Payable            | <u>731</u>               |
| Total Liabilities                | <u>2,796</u>             |
| <b>Net Assets</b>                |                          |
| Unrestricted                     | <u>261,215</u>           |
| Total Net Assets                 | <u>261,215</u>           |
| Total Liabilities and Net Assets | \$ <u><u>264,011</u></u> |

See accompanying notes and accountant's report.

SENIOR CITIZENS OUTREACH ENTITY, INC.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED DECEMBER 31, 2007

|                                  | <u>Unrestricted</u>      | <u>Temporarily<br/>Restricted</u> | <u>Total</u>             |
|----------------------------------|--------------------------|-----------------------------------|--------------------------|
| <b>Support and Revenue</b>       |                          |                                   |                          |
| Contracts:                       |                          |                                   |                          |
| Ouachita Parish Council on Aging | \$ 212,962               | \$ -                              | \$ 212,962               |
| Grants:                          |                          |                                   |                          |
| Hampco, Inc.                     | 23,000                   | -                                 | 23,000                   |
| Donated Use of Facility          | 36,000                   | -                                 | 36,000                   |
| Contributions                    | 974                      | -                                 | 974                      |
| Other Income                     | 1,891                    | -                                 | 1,891                    |
| Interest Income                  | <u>2,017</u>             | <u>-</u>                          | <u>2,017</u>             |
| Total Support and Revenue        | <u>276,844</u>           | <u>-</u>                          | <u>276,844</u>           |
| <b>Expenses</b>                  |                          |                                   |                          |
| Programs                         | 109,533                  | -                                 | 109,533                  |
| Supporting Services:             |                          |                                   |                          |
| Management and General           | <u>34,878</u>            | <u>-</u>                          | <u>34,878</u>            |
| Total Expenses                   | <u>144,411</u>           | <u>-</u>                          | <u>144,411</u>           |
| Change in Net Assets             | 132,433                  | -                                 | 132,433                  |
| Net Assets at Beginning of Year  | <u>128,782</u>           | <u>-</u>                          | <u>128,782</u>           |
| Net Assets at End of Year        | \$ <u><u>261,215</u></u> | \$ <u><u>-</u></u>                | \$ <u><u>261,215</u></u> |

See accompanying notes and accountant's report.

SENIOR CITIZENS OUTREACH ENTITY, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2007

|                                       | Program<br>Services | Supporting<br>Services<br>Management<br>and<br>General | Total             |
|---------------------------------------|---------------------|--|-------------------|
| Alarm System                          | \$ -                | \$ 539   | \$ 539            |
| Automobile                            | -                   | 4,315  | 4,315             |
| Bank Charges                          | -                   | 46   | 46                |
| Contract Services                     | 12,024              | -  | 12,024            |
| Communication                         | 1,537               | 3,587  | 5,124             |
| Depreciation                          | 4,551               | 1,298  | 5,849             |
| Donated Use of Facility               | 32,400              | 3,600  | 36,000            |
| Dues                                  | -                   | 25   | 25                |
| Education                             | -                   | 185  | 185               |
| Insurance                             | 3,645               | 405  | 4,050             |
| Interest Expense                      | -                   | -  | -                 |
| Meals                                 | 23,494              | -  | 23,494            |
| Office Expense                        | -                   | 3,522  | 3,522             |
| Office Supplies                       | -                   | 771  | 771               |
| Other Expenses                        | -                   | 1,281  | 1,281             |
| Payroll                               | 15,420              | 8,302  | 23,722            |
| Postage                               | -                   | 88   | 88                |
| Professional Fees                     | -                   | 1,300  | 1,300             |
| Other Program Expenses                | 575                 | -  | 575               |
| Repairs and Maintenance               | 680                 | 75   | 755               |
| Supplies                              | 98                  | 4,465  | 4,563             |
| Taxes - Payroll                       | 890                 | 480  | 1,370             |
| Transportation                        | 8,875               | -  | 8,875             |
| Utilities-Water, Gas, Electric, Cable | 5,344               | 594  | 5,938             |
|                                       | <u>\$ 109,533</u>   | <u>\$ 34,878</u>                                       | <u>\$ 144,411</u> |

See accompanying notes and accountant's report.



SENIOR CITIZENS OUTREACH ENTITY, INC.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2007

**Operating Activities**

|   |               |
|---|---------------|
| Change in Net Assets  | \$ 132,433    |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: |               |
| Depreciation  | 5,849         |
| (Increase) Decrease in Account Receivable   | (69,752)      |
| Increase (Decrease) in Accounts Payable   | (104)         |
| Increase (Decrease) in Accrued Payroll Taxes Payable  | 731           |
| Net Cash Provided By Operating Activities   | <u>69,157</u> |

**Investing Activities**

|   |               |
|---|---------------|
| Proceeds from Certificate of Deposit Redemption | <u>24,308</u> |
| Net Cash Used By Investing Activities           | <u>24,308</u> |

**Financing Activities**

|  |                          |
|--|--------------------------|
| Net Cash Provided By Financing Activities            | <u>-</u>                 |
| Net Increase (Decrease) in Cash and Cash Equivalents | 93,465                   |
| Cash and Cash Equivalents at Beginning of Year       | <u>50,161</u>            |
| Cash and Cash Equivalents at End of Year             | \$ <u><u>143,626</u></u> |

**Disclosure of Accounting Policy**

For purposes of the statement of cash flows, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

See accompanying notes and accountant's report.

**Notes to Financial Statements**

SENIOR CITIZENS OUTREACH ENTITY, INC.  
NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2007

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF OPERATIONS

Senior Citizens Outreach Entity, Inc. (the Organization) is a not-for-profit organization established to enhance the quality of life for senior citizens as it relates to education, health care, economic development and recreational activities. The Organization, which was founded in 1997, provides services to senior citizens residing primarily in the Richwood, Louisiana area and operates under a contract with the Ouachita Council on Aging as required by the State of Louisiana Governor's Office of Elderly Affairs (Office of Elderly Affairs), the primary funding agency for the Organization.

BASIS OF ACCOUNTING

The financial statements of the Organization have been prepared on the accrual basis of accounting and in accordance with U.S. generally accepted accounting principles.

FINANCIAL STATEMENT PRESENTATION

In accordance with Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements for Not-for-Profit Organizations*, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. These three classes of net assets are described as follows:

Unrestricted Net Assets – consists of assets, public support, and program revenues which are available and used for operations and programs. Contributions are considered available for unrestricted use unless specifically restricted by the donor.

Temporarily Restricted Net Assets – includes funds with donor-imposed restrictions which permit the donee organization to expend the assets as specified and is satisfied either by the passage of time or by actions of the organization.

Permanently Restricted Assets – includes resources which have a permanent donor-imposed restriction which stipulates that the assets are to be maintained permanently, but permits the organization to expend all or part of the income derived from the donated assets.

PERVASIVENESS OF ESTIMATES

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

SENIOR CITIZENS OUTREACH ENTITY, INC.  
NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2007

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CONTRIBUTIONS

The Organization follows SFAS No. 116, *Accounting for Contributions Received and Contributions Made*. Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

PROPERTY, EQUIPMENT, AND DEPRECIATION

Furniture and equipment acquired by the organization and leasehold improvements made by the organization are recorded at cost. Property and equipment donated to the organization are recorded at fair value. Property and equipment purchased or donated with a cost or value exceeding \$250 and having a useful life of more than one year are capitalized. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives using the straight-line method. Improvements are capitalized, while expenditures for maintenance and repairs are charged to expense as incurred. Upon disposal of depreciable property, the appropriate property accounts are reduced by the related costs and accumulated depreciation. The resulting gains and losses are reflected in the statement of activities. The Organization is not permitted to dispose of property and equipment without the consent of the Ouachita Council on Aging and/or various state agencies.

SUPPORT AND REVENUE RESTRICTIONS

The Organization reports support and revenue that is restricted by the donor as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction. When the restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

EXPENSE ALLOCATION

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and the supporting services benefited.

INCOME TAX STATUS

The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, and is classified as other than a private foundation.

SENIOR CITIZENS OUTREACH ENTITY, INC.  
NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2007

NOTE 2 – DEPOSITS

At December 31, 2007, the Organization maintains four bank accounts at Iberia Bank. Accounts at the financial institution are insured by the Federal Deposit Insurance Corporation up to \$100,000 in total. As of December 31, 2007, uninsured deposits totaled \$37,321.

NOTE 3 – REVENUE AND SUPPORT

The Organization's primary source of support and revenue for the programs and the administration of the Organization is through grants received from the Office of Elderly Affairs. Grant funds received from the Office of Elderly Affairs are passed-through from the Ouachita Council on Aging in accordance with the Organization's contract with the Ouachita Council on Aging.

NOTE 4 – DONATED USE OF FACILITY

The organization performs administrative functions and provides the majority of its programs in a facility, the use of which is donated by Hampco, Inc. Hampco, Inc. leases the facility from Pleasant Green Baptist Church, Inc. The annual lease amount under such lease agreement is \$36,000.

NOTE 5 – PROGRAMS

The Organization operates several programs designed to satisfy the needs of senior citizens in Richwood, Louisiana.

The programs operated by the Organization are described as follows:

Meals on Wheels – The program provides food for those senior citizens who are unable to provide a healthy diet for themselves. Meals are served on-site and at the homes of sick and shut-in individuals, who are unable to come on-site to participate in the program.

Transportation – The program is designed to ensure that senior citizens participating in the program can have a safe reliable means of transportation to various civic organizations, to pay bills, to and from the organization's on-site location, to and from medical appointments, and for various other activities.

Recreational and Educational Activities – The program includes, but is not limited to, on site resource presenters who inform the senior citizens about health concerns affecting the elderly. Volunteers oversee survival skill activities such as grocery shopping, visits to the doctor, and paying bills. Also, various recreational activities, which include crafts and other interests, are provided on-site in order to promote social grouping, individual activities and day-to-day interaction in a safe and accommodating environment.

NOTE 6 – FINANCIAL INSTRUMENTS

COLLATERALIZATION POLICY

The Organization does not require collateral to support financial instruments subject to credit risk.

SENIOR CITIZENS OUTREACH ENTITY, INC.  
NOTES TO FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2007

NOTE 6 – FINANCIAL INSTRUMENTS (CONTINUED)

CONCENTRATIONS

The Organization's primary source of current funding is through grants received from the Office of Elderly Affairs. At December 31, 2007, the Organization was operating under two grants through the Office of Elderly Affairs that terminate on June 30, 2008.

## ***Findings and Responses***

SENIOR CITIZEN OUTREACH ENTITY, INC.  
SCHEDULE OF FINDINGS AND RESPONSES  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2007

**FINDINGS - FINANCIAL STATEMENTS REVIEW**

**2007-1 Late Submission of Annual Financial Statements**

**Criteria:** In accordance with state statute, the Organization's annual financial statements and accompanying independent accountants' report are required to be submitted to the Legislative Auditor on or before June 30 of each year.

**Condition:** The Organization's annual financial statements and accompanying accountants' compilation report for the year ended December 31, 2007, were not submitted to the Legislative Auditor on or before June 30, 2008.

**Context:** N/A

**Effect:** The Organization is not in compliance with state law with respect to the submission of its annual financial statements and accompanying accountants' compilation report. This may result in delays in the Organization receiving state funding.

**Cause:** Financial information requested by the accountants was not provided to the accountants in a timely manner.

**Recommendation:** Management of Senior Citizen Outreach Entity, Inc. should implement policies that will require personnel to provide the accountants with requested financial information in a timely manner so that the annual financial statements are submitted to the Legislative Auditor within the prescribed submission deadline.

**Views of Responsible Officials and Planned Corrective Actions:** Management of Senior Citizen Outreach Entity, Inc. is in agreement with the accountants' finding and will adopt policies to ensure that financial information is provided to the accountants in a timely manner and that future annual financial statements will be submitted to the Legislative Auditor in a timely manner.

**2007-2 Federal, State, and Local Awards**

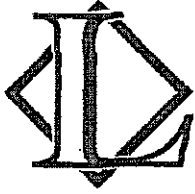
Refer to items #3 and #4 in the Independent Accountants' Report on Applying Agreed-Upon Procedures for further detail regarding these findings.

**Person Responsible for Corrective Action:**

Catherine Washington, Executive Director  
Senior Citizen Outreach Entity, Inc.  
5125 Brown Road  
Richwood, Louisiana 71202  
Telephone: (318) 398-0770  
Facsimile: (318) 325-6898



### **Agreed-Upon Procedures**



**LITTLE & ASSOCIATES LLC**  
CERTIFIED PUBLIC ACCOUNTANTS

Wm. TODD LITTLE, CPA  
CHARLES R. MARCHBANKS, JR., CPA

**Independent Accountant's Report  
on Applying Agreed-Upon Procedures**

To the Management of Senior Citizens Outreach Entity, Inc.:

We have performed the procedures included in the *Louisiana Governmental Audit Guide*, and enumerated below, which were agreed to by the management of Senior Citizens Outreach Entity, Inc., the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about Senior Citizens Outreach Entity, Inc.'s compliance with certain laws and regulations during the year ended December 31, 2007, included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

***Federal, State, and Local Awards***

1. Determine the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Senior Citizens Outreach Entity, Inc.'s Federal award expenditures for all Federal programs for the fiscal year follow:

| Federal Grant Name | Grant Year | CFDA No. | Amount |
|--------------------|------------|----------|--------|
| <u>N/A</u>         |            |          |        |
|                    |            |          |        |
|                    |            |          |        |
|                    |            |          |        |
| Total Expenditures |            |          | N/A    |

2. For each Federal, state, and local award, we randomly selected 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.

We randomly selected a total of twelve disbursements.

3. For the items selected in procedure 2, we traced the twelve disbursements to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the twelve selected disbursements and found that payment was for the proper amount and made to the correct payee except for one disbursement that was not supported by an invoice or support indicating an amount.

4. For the items selected in procedure 2, we determined if the twelve disbursements were properly coded to the correct fund and general ledger account.

Eight of the payments were properly coded to the correct fund and general ledger account. Four payments (check nos. 5283, 5320, 5355 and 5367), which should have been coded to payroll expense at the gross amount and the related withholdings recorded to the appropriate payroll liabilities account. These checks were improperly recorded at net to the payroll expense account.

5. For the items selected in procedure 2, we determined whether the twelve disbursements received approval from proper authorities.

Inspection of documentation supporting each of the twelve selected disbursements indicated approval from the Executive Director and/or a board member.

6. For the items selected in procedure 2: For federal awards, we determined whether the disbursements complied with the applicable specific program compliance requirements summarized in *the Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for state and local awards, we determined whether the disbursements complied with the grant agreement, relating to:

#### Activities allowed or unallowed:

We reviewed the previously listed disbursements for types of services allowed or not allowed. All checks did comply with the allowability requirements.

#### Eligibility

We reviewed the previously listed disbursements for eligibility requirements. All checks did comply with the eligibility requirements.

#### Reporting

We reviewed the previously listed disbursements for reporting requirements. All checks did comply with the reporting requirements.

7. For the programs selected for testing in item (2) that had been closed out during the period under review, we compared the close-out report, when required, with the entity's financial records to determine whether the amounts agree.

N/A – No programs closed out during period under review.

#### *Meetings*

8. We examined evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Senior Citizens Outreach Entity, Inc. is only required to post a notice of each meeting and the accompanying agenda on the door of Senior Citizens Outreach Entity, Inc.'s office building. Although management is properly posting the notices for the meetings, the agendas for the meetings are not being posted along with the notices.

#### *Comprehensive Budget*

9. For all grants exceeding five thousand dollars, we determined that each applicable federal, state, or local grantor agency/agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

N/A - Senior Citizens Outreach Entity, Inc. was not required to provide budgets.

#### *Prior Comments and Recommendations*

10. We reviewed any prior-year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

N/A - There were no prior year suggestions, recommendations and /or comments.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Senior Citizens Outreach Entity, Inc., the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Little & Associates, LLC*

August 22, 2008

**LOUISIANA ATTESTATION QUESTIONNAIRE**  
**(For Attestation Engagements of Quasi-public Entities)**

August 7, 2008 (Date Transmitted)

Little and Associates-

805 North 31<sup>st</sup> Street

Monroe, LA 71201

(Auditors)

In connection with your review of our financial statements as of 12/31/2007 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representation).

**Federal, State, and Local Awards**

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes ☒ No ☐

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes ☒ No ☐

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes ☒ No ☐

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes ☒ No ☐

**Open Meetings**

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes [ ] No [X]

**Budget**

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes [X] No [ ]

**Prior Year Comments**

We have resolved all prior-year recommendations and/or comments.

Yes [X] No [ ]

We have policies in place to, but because of resignation of key staff, we unable to supply the auditors with the information requested in a timely manner,

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

James H. Hester Secretary 8/25/2008 Date  
Carolann J. Green Treasurer 8/25/2008 Date  
Leon A. Healy Sr President 8-25, 2008 Date